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GOVERNMENT OF INDIA  
MINISTRY OF STATES  
NOTIFICATION

*New Delhi, the 15th May, 1949*

**No. 115-J.**—In exercise of the powers conferred by section 4 of the Extra-Provincial Jurisdiction Act, 1947 (XLVII of 1947) and of all other powers enabling it in this behalf, the Central Government is pleased to make the following Order:—

**1. Short title, extent, Commencement and duration.**—(1) This Order may be called the Merged States (Income-tax Investigation Commission) Supplementary Powers Order, 1949.

(2) It extends to all the Indian States for the governance of which the Central Government has, or may hereafter have, full and exclusive authority, Jurisdiction and powers.

(3) It shall come into force at once.

(4) It shall cease to have effect on the date on which the Taxation on Income (Investigation Commission) Act, 1947 (XXX of 1947) ceases to have effect in the Provinces of India.

**2. Definitions.**—In this Order:—

(a) "the Act" means the Taxation on Income (Investigation Commission) Act, 1947 (XXX of 1947);

(b) "the Commission" means the Income-tax Investigation Commission constituted under the Act;

(c) "person" includes any banking or other company.

**3. Powers of Commission.**—(1) If for the purpose of an investigation into any matter under the Act, the Commission is of opinion:—

(i) that the evidence of any person residing or carrying on business in any State to which this Order extends is relevant to such investigation, whether directly or indirectly; or

(ii) that any information which is likely to be of assistance to the Commission in respect of such investigation is available from such person, the Commission shall have power:—

(a) to require such person to furnish by a specified date written statements containing accounts and information on such points or matters as may be specified by the Commission, verified in such manner as may be so specified, and, if so required by the Commission, duly certified by a qualified auditor;

(b) to obtain from such person any other information, in such form and verified in such manner, as may be specified by the Commission; and

(c) to make any inquiry of such person in such manner as the Commission may think fit.

(2) Any person required by the Commission to furnish any written statement or any other information under sub-paragraph (1) shall be bound, notwithstanding anything in any law to the contrary, to comply with such requirement.

(3) For the purpose of this Order, the Commission shall have all the powers of a civil court in the State concerned:—

- (a) for enforcing the attendance of witnesses;
- (b) for examining witnesses on oath; and
- (c) for compelling the production of documents.

(4) For the purpose of any investigation under the Act, the Commission may impound and retain in its custody, for such period as it thinks fit, any document produced before it.

(5) The Commission may by order in writing authorise any officer to exercise all or any of the powers conferred on it by this Order.

**4. Penalties.**—(1) If any person contravenes the provisions of sub-paragraph (2) of paragraph 3, he shall be punishable with imprisonment for a term which may extend to one month or with fine which may extend to one thousand rupees, or with both.

(2) Where a person contravening the provisions of sub-paragraph (2) of paragraph 3 is a company or other body corporate, every director, manager, agent or other officer concerned with the management of the company shall, unless he proves that the contravention was committed without his knowledge or consent, be deemed to be guilty of such contravention.

**5. Bar of jurisdiction.**—No act or proceeding of the Commission or of any officer authorized by it under sub-paragraph (5) of paragraph 3 shall be called in question in any manner by any Court, and no suit, prosecution or other legal proceeding shall lie against the Government or any member of the Commission or any other person for anything in good faith done or intended to be done under this order.

C. GANESAN, Dy. Secy.

### MINISTRY OF HOME AFFAIRS.

*New Delhi the 16th May 1949.*

**No. 2/9/49-Pub.**—In pursuance of section 3 of the Census Act, 1948, (XXXVII of 1948) the Central Government, Considering it necessary to take a census of displaced persons, hereby declares its intention of taking such census in the territories specified in the Schedule annexed hereto.

For the purposes of this notification:

- (a) "displaced person" means any person who has entered India having left or been compelled to leave his home in Western Pakistan on or after the 1st March 1947, or his home in Eastern Pakistan on or after the 15th October, 1946, on account of Civil disturbances there or the fear of such disturbances or on account of the setting up of the two Dominions of India and Pakistan.
- (b) "Western Pakistan" means that part of Pakistan which lies to the west of India:
- (c) "Eastern Pakistan" means that part of Pakistan which lies to the east of India.

#### SCHEDULE

The Provinces of

- 1. West Bengal.
- 2. Assam.
- 3. Bihar.

except such areas in the above-mentioned provinces as may be specified by the Provincial Government concerned by order in this behalf declaring that there are no displaced persons in those areas.

H. V. R. JUNGAR, Secy.